

**REMARKS**

**(i) Response to Restriction Requirement**

In the Office Action of May 14, 2004, the Examiner restricted the pending claims into patentably distinct inventions according to the following groups:

Group I: Claims 30-37 and 45, drawn to pharmaceutical compositions comprising nimesulide and oxycodone; and

Group II: Claims 38-44 and 46-47, drawn to method of treating pain by administering nimesulide and oxycodone.

In response, Applicants hereby elect, without traverse, Group II, claims 38-44 and 46-47, drawn to method of treating pain by administering nimesulide and oxycodone. As group II is elected, no election of species is necessary according to the Office Action.

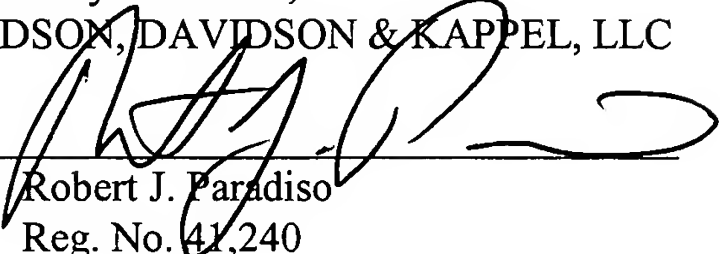
Claims 30-37 and 45 have been canceled without prejudice, as they are part of non-elected Group I.

This Response is being submitted withing 30 (thirty) days from the mailing date of the Office Action. Accordingly, it is believed that no fee is due. However, if it is determined that any fee is due, the Examiner is authorized to charge said fee to Attorney Deposit Account No. 50-0552.

An early and favorable action on the merits is earnestly solicited.

Respectfully submitted,  
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